

ASSESSORS USE ONLY				
17	22	37	41	42&43
Date Received				
Application No.				
Parcel ID.				

NAME OF CITY OR TOWN

Fiscal Year \_\_\_\_\_

**SENIOR 70 AND OLDER — SURVIVING SPOUSE — VETERAN — MINOR — BLIND**

## APPLICATION FOR STATUTORY EXEMPTION

General Laws Chapter 59, Section 5

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION.

(See General Laws Chapter 59, Section 60.)

**Must be filed with Board of Assessors on or before December 15 or 3 months after actual (not preliminary) tax bills are mailed for fiscal year if later.**

**INSTRUCTIONS:** Complete all sections that apply. If you qualify under more than one category, you will receive the exemption that provides the greatest amount of assistance. Please print or type.

### A. IDENTIFICATION: (Complete this section fully.)

Name of Applicant \_\_\_\_\_

Marital Status \_\_\_\_\_ Social Security No. \_\_\_\_\_  
(optional)

Legal Residence (Domicile) on July 1, \_\_\_\_\_

Mailing Address (If different) \_\_\_\_\_ Tel. No. \_\_\_\_\_

Location of Property \_\_\_\_\_ No. of Dwelling Units \_\_\_\_\_

Did you own the property on July 1, \_\_\_\_\_? Yes ☐ No ☐

If yes, were you Sole Owner ☐ Co-owner with Spouse Only ☐ Co-Owner with Others ☐ ?

Was the property subject to a trust as of July 1, \_\_\_\_\_? Yes ☐ No ☐

(If yes, attach trust instrument including all schedules.)

Have you been granted any exemption in any other city or town for this year? Yes ☐ No ☐

If yes, name of city or town \_\_\_\_\_ Amount exempted \$ \_\_\_\_\_

### DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

_____ Ownership	_____ GRANTED	Assessed _____
_____ Occupancy	_____ DENIED	Exempted Tax _____
_____ Status	_____ DEEMED DENIED	Adjusted Tax _____
_____ Income	Date Voted/Deemed Denied _____	BOARD OF ASSESSORS
_____ Assests	Certificate No. _____	
	Date Cert./Notice Sent _____	
	Exemption: Clause _____	
		Date _____

FILING THIS FORM DOES NOT STAY THE COLLECTION OF YOUR TAXES.

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

**B. EXEMPTION STATUS.** Check each status that applied to you and complete the questions that follow.

☐ **BLIND PERSON**

Were you legally blind as of July 1, \_\_\_\_\_ ? Yes ☐ No ☐

Are you registered with Mass. Commission for the Blind? Yes ☐ No ☐

If yes, give Certificate Number \_\_\_\_\_ Date Registered \_\_\_\_\_  
(Attach copy of certificate.)

If no, attach a letter from your doctor indicating status as of July first.

**IF NO OTHER STATUS APPLIES TO YOU, GO ON TO SECTION E.**

☐ **VETERAN**

☐ **VETERAN'S SPOUSE** Veteran's Name \_\_\_\_\_

☐ **VETERAN'S SURVIVING SPOUSE/PARENT** Deceased Veteran's Name \_\_\_\_\_  
(If first year of application, attach copy of death certificate.)

Date Enlisted/Inducted \_\_\_\_\_ Date Discharged \_\_\_\_\_

Type of Discharge \_\_\_\_\_ (If first year of application, attach copy of discharge papers.)

Military Decorations or Awards \_\_\_\_\_

Did the veteran live in Massachusetts at least 6 months prior to entering the service? Yes ☐ No ☐

If no, list the places and dates where veteran was domiciled during the last 6 years.

Address

Dates

_____	_____
_____	_____
_____	_____

Was the veteran killed during military service? Yes ☐ No ☐

If yes, date of death \_\_\_\_\_

If yes, and you are surviving spouse, have you remarried? Yes ☐ No ☐

Does the veteran have a war-service connected disability? Yes ☐ No ☐

If yes and first year of application, attach Veterans Administration Certificate of Disability. If yes and exemption granted previously, attach certificate only if disability is 100% or has changed.

Has the veteran acquired "specially adapted housing?" Yes ☐ No ☐

Is the veteran capable of working? Yes ☐ No ☐

Is the veteran a paraplegic? Yes ☐ No ☐

**IF NO OTHER STATUS APPLIES TO YOU, GO ON TO SECTION E.**

☐ **SURVIVING SPOUSE** Deceased Spouse's Name \_\_\_\_\_

Date of Death \_\_\_\_\_

Have you remarried? Yes ☐ No ☐

If yes, date of remarriage \_\_\_\_\_

☐ **MINOR WITH PARENT DECEASED** Deceased Parent's Name \_\_\_\_\_

Date of Death \_\_\_\_\_

(If first year of application, attach copy of death certificate.)

Are you a surviving spouse or a minor child of a firefighter or a police officer killed in the line of duty? Yes ☐ No ☐

**IF NO, AND NO OTHER STATUS APPLIES TO YOU, GO ON TO SECTION D.**

If yes, and this is the first year of your application, provide circumstances of death.

\_\_\_\_\_  
\_\_\_\_\_

**GO ON TO SECTION E.**

☐ **PERSON 70 YEARS OLD OR OLDER** Date of Birth \_\_\_\_\_  
(If first year of application, attach copy of birth certificate.)

Have you owned and occupied the property as your domicile for at least 10 years? Yes ☐ No ☐

If no, list the other properties you owned and/or occupied during the past 10 years.

Address

Dates

Owned

Occupied

_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	<input type="checkbox"/>	<input type="checkbox"/>

**GO ON TO SECTION C.**

C. GROSS RECEIPTS FROM ALL SOURCES IN PRECEDING CALENDAR YEAR. Complete this section if you are 70 years old or older. Copies of your federal and state income tax returns may be requested to verify your income.

	Applicant and Spouse	Co-Owner(s) and Spouse(s)
Retirement Benefits (Social Security, Railroad, Federal, Mass. and Political Subdivisions) .....	_____	_____
Other Pensions and Retirement Allowances .....	_____	_____
Wages, Salaries and Other Compensation .....	_____	_____
Net Profits from Business or Profession .....	_____	_____
Interest and Dividends .....	_____	_____
Other Receipts (Rent, Capital Gains, etc.) .....	_____	_____
TOTALS .....	_____	_____

GO ON TO SECTION D.

D. VALUE OF ALL PROPERTY OWNED ON JULY 1, THIS YEAR. Complete this section if you are a (1) surviving spouse, (2) minor child of a deceased parent or (3) 70 years old or older. Documentation may be requested to verify your assets.

REAL ESTATE:	Assessed Valuation	Amount Due On Mortgage	VALUE
Domicile .....	_____	_____	_____
Other .....	_____	_____	_____

PERSONAL ESTATE:

Bank Accounts:

Name and Address of Bank	Account No.	
_____	_____	_____
_____	_____	_____
_____	_____	_____

Stocks, Bonds, Securities, Etc.  
Description and Amount

_____	_____
_____	_____

Motor Vehicles and Trailers

Year	Make	Model	
_____	_____	_____	_____
_____	_____	_____	_____

Other Non-Exempt Personal Property

Kind	Description	
_____	_____	_____

Total \_\_\_\_\_

GO ON TO SECTION E.

E. **SIGNATURE.** Sign here to complete the application.

This application has been prepared or examined by me. Under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, it and all accompanying documents and statements are true, correct and complete.

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Your Signature

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Date

If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.

### **TAXPAYER INFORMATION ABOUT PERSONAL EXEMPTIONS.**

**PERSONAL EXEMPTIONS.** You may be eligible to reduce all or a portion of the taxes assessed on your domicile if you meet the qualifications for one of the personal exemptions allowed under Massachusetts law. Qualifications vary, but generally relate to age, ownership, residency, disability, income or assets.

You may be eligible for an exemption if you fall into any of these categories:

- Blind
- Veteran with a service connected disability
- Surviving Spouse
- Minor Child of Deceased Parent
- Senior Citizen age 70 or older.

More detailed information about the qualifications for each exemption may be obtained from your Board of Assessors.

**WHO MAY FILE AN APPLICATION.** You may file an application if you meet all qualifications for a personal exemption as of July first. You may also apply if you are the administrator or executor of a person who qualified for a personal exemption on July first.

**WHEN AND WHERE APPLICATION MUST BE FILED.** Your application must be filed with the Board of Assessors by December 15 or 3 months after the actual tax bills were mailed for the fiscal year, whichever is later. **THIS DEADLINE CANNOT BE EXTENDED OR WAIVED BY THE ASSESSORS FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED, YOU LOSE ALL RIGHTS TO AN EXEMPTION AND THE ASSESSORS CANNOT BY LAW GRANT YOU ONE. AN APPLICATION IS FILED WHEN RECEIVED BY THE ASSESSORS.**

**PAYMENT OF TAX.** Filing an application does not stay the collection of your taxes. In some cases, you must pay the tax when due to appeal the assessors' disposition of your application. Failure to pay the tax when due may also subject you to interest charges and collection action. To avoid any loss of rights or additional charges, you should pay the tax as assessed. If an exemption is granted and you have already paid the entire year's tax as exempted, you will receive a refund of any overpayment.

**ASSESSORS DISPOSITION.** Upon applying for an exemption, you may be required to provide the assessors with further information and supporting documentation to establish your eligibility. The assessors have 3 months from the date your application is filed to act on it unless you agree in writing before that period expires to extend it for a specific time. If the assessors do not act on your application within the original or extended period, it is deemed denied. You will be notified in writing whether an exemption has been granted or denied.

**APPEAL.** You may appeal the disposition of your application. The disposition notice will provide you with further information about the appeal procedure and deadline.